

7. List your reasons for failing to renew your CPA certificate. If necessary, you may attach any additional sheet(s) of paper.

8. Have you ever been subject to a disciplinary action imposed by any (including Virginia) local, state or national regulatory body?

No

Yes If yes, list all the names of the jurisdictions in which the disciplinary action took place and the license number. Provide an explanation of events, including a description of the disciplinary proceeding and the type of sanctions that were imposed (i.e., suspension, revocation, voluntary surrender of license, monetary penalty, fine, reprimand, etc.). Attach copies of any correspondence or documentation (including a copy of the final order, decree or case decision) related to this matter. If necessary, you may attach any additional sheet(s) of paper.

9. A. Have you ever been convicted in any jurisdiction of **any felony**? *Any guilty plea or plea of nolo contendere must be disclosed on this application. Do not disclose violations that were adjudicated as a minor in the juvenile court system.*

No Yes If yes, please provide the information requested in 9.C.

B. Have you ever been convicted in any jurisdiction of **any misdemeanor**? *Any guilty plea or plea of nolo contendere must be disclosed on this application. Do not disclose violations that were adjudicated as a minor in the juvenile court system.*

No Yes If yes, please provide the information requested in 9.C.

C. If you answered “yes” to either question 9.A. or 9.B., list the felony and/or misdemeanor conviction(s). Attach a copy of all applicable criminal convictions, state police and court records; information on the current status of your incarceration, parole, probation, etc.; and any other information you wish to have considered with this application (i.e., reference letters, documentation of rehabilitation, etc.). If necessary, you may attach any additional sheet(s) of paper.

10. When your license is reinstated, do you plan to refer to yourself as a “*Certified Public Accountant*,” or “*CPA*,” including the use of the “*CPA*” title on individual business cards, letterhead, and all other documents or devices except the CPA wall certificate, and:

A. Perform or offer to perform any services involving accounting skills or auditing skills, issuing reports on financial advisory or consulting services, preparing tax returns, or furnishing advice on tax matters, for an employer or other organization and not for the public, or be employed as an educator in the field of accounting?

No Yes If yes, effective **July 1, 2002**, you must obtain **45** hours of continuing professional education (CPE), with a minimum of **10** CPE hours per year. This requirement is effective for the three-year reporting cycle beginning **January 1, 2003**. Any CPE hours earned from July 1 through December 31, 2002 can be used for the reporting year of January 1 to December 31, 2003.

B. Perform or offer to perform any services involving accounting skills or auditing skills, issuing reports on financial advisory or consulting services, preparing tax returns, or furnishing advice on tax matters, for the public?

No Yes If yes, you must attach evidence of having obtained **120** hours of CPE for the three years prior to the year the reinstatement application is submitted, with a minimum of **20** CPE hours per year.

11. Provide the information on your employment or self-employment by completing the **Reinstatement – Employment/CPE Supplement Form**. A separate Supplement Form must be completed for each year that your license was expired. Incomplete Forms cannot be accepted.

12. By signing this application, I certify that I continue to meet the standards for renewal as set forth in **18 VAC 5-21-80** of the *Virginia Board of Accountancy Regulations*. In addition, by signing this form, I affirm that: (i) I have complied with the Board’s standards of conduct and applicable standards of practice; (ii) I have met the applicable continuing professional education requirements set forth in **18 VAC 5-21-170** for the three years prior to the year the reinstatement application is submitted; and (iii) I have met the requirements set forth in **18 VAC 5-21-50** if the CPA certificate holder is responsible for supervising services involving the practice of public accounting and signs or authorizes another person to sign the financial statement on behalf of the firm. I also certify that I understand, and have complied with, all the laws of Virginia affecting Certified Public Accountants under the provisions of **Chapter 44** of **Title 54.1** of the *Code of Virginia*, and the *Virginia Board of Accountancy Regulations*.

Furthermore, I, the undersigned, certify that the foregoing statements and answers are true, and I have not suppressed any information that might affect the **Virginia Board of Accountancy’s** decision to approve this application. I will notify the **Virginia Board of Accountancy** if I am subject to any disciplinary action or convicted of any felony or misdemeanor charges (in any jurisdiction) prior to receiving the requested certificate.

Signature _____ Date _____

☞ Copies of the aforementioned sections of the *Code of Virginia* and the *Virginia Board of Accountancy Regulations*, as well as all applicable forms and other information, may be obtained online at <http://www.boa.virginia.gov>, or by calling the Board office at (804) 367-8505.